

NARUMI, et al., 10/880,506
05 January 2006 Amendment
Responsive to 05 October 2005 Office Action

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Amendments to the Specification:

Amend the paragraph beginning at page 11, line 15 as follows:

FIGs. 5(a-b) show a cross-sectional view of a further embodiment of the inductive head of the present invention. In FIGs. 5(a-b), the magnetic gap layer 10 is formed at least near the gap on the lower magnetic core 1, a non-magnetic layer 5 separating the rear portion of the magnetic pole tip layer 11 from the magnetic gap layer 10 is formed, so as to define the magnetic pole tip layer 11. Subsequently, using a mask including the magnetic pole tip layer 11, the magnetic gap layer 10 in a region not covered with the mask at least near the air bearing surface and the top region of the lower magnetic core are etched away by ion milling or R.I.E, so as to form the lower magnetic core 1 and the magnetic pole tip layer 11 having a desired track width. As in this embodiment, the magnetic pole tip layer 11 is formed ~~on includes~~ the magnetic gap layer 10 and formed on the non-magnetic step layer. As the angle of extension of the magnetic pole tip layer is increased, or the position of extension is close to the air bearing surface, the magnetic field is higher. However, as the angle of extension of the magnetic pole tip layer 11 is increased, or the position of extension is close to the lifting surface, it is difficult to process the top surface of the lower magnetic core near the lifting surface into the shape having a desired track width.